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No. 97-833

IN THE

Supreme Court of the United States

OCTOBER TERM, 1997

STATE POLICE ASSOCIATION OF MASSACHUSETTS,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondents.

ON PETITION FOR A WRIT OF CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT.

REPLY BRIEF FOR THE PETITIONER.

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BATEMAN & SLADE, INC. BOSTON, MASSACHUSETTS

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The State Police Association of Massachusetts (Association) respectfully replies to the Brief for the Respondent in Opposition as follows:

In footnote numbered 6 on page 13 of the Brief for the Respondent in Opposition, the Government states that the Association did not challenge the validity of Proposed Treasury Regulations §1.513-4 in the Court of Appeals. This is an error. In its opening brief in that court the Association raised the inconsistency it presented in its Petition, stating, in part:

> Thus, the Nike "swoosh", conspicuously placed on the uniforms of countless athletes playing for tax exempt colleges and universities on national television and the Federal Express and Mobil logos spread across similarly televised football fields on New Year's Day do not constitute advertising. Prop. Regs. §1.513-4(g), Ex. 4 and 5. It defies all logic for advertising to include the displays and listings of The Constabulary, no more than 10% of which contained meaningful content, and to exclude acknowledgements of corporate sponsors. By these standards, the displays and listings of The Constabulary were not advertising.

The Court of Appeals addressed the Association's argument in its opinion. (Pet. App. 11a).

Respectfully submitted.

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January 23, 1998